P 56 F

Preserve

Preserved

App. F. IX-4

1929-30
(VP)

File No. 29-29.

Serial Nos. 1, 13, 14 and 15.

Previous References
L B 97-29-2

Later References
VP 24-33 Ss 14 & 13.

General and Revenue Secretariat.

Serial Nos. Four.

Part B for May 1933.

SUBJECT.

A Set of questions for the audit of V P accounts.

---

15) To the Revenue Branch of the Comptr
L 97 89-90 of 27.5.33
Invites reference to Ss 14 and requests
to consider if the form of questions
cannot be simplified

1.6.33

740

App. F. III—2]

General and Revenue Secretariat

V&P File No. 29 of 1929

Serial No.	
1	Letter no. 15-L.A.D. dated 6th Aug 1929 from the Comptroller to the Government of Mysore forwarding for approval and issue a set of instructions for audit of Village Panchayet accounts including a memo of questionaire to be answered by the Panchayet Inspectors. 1 copy of the note no L 4346 to 26-26-127 dated 6.1.27 is put up. 2 The Comptroller says, that the instructions are based on the manual of rules issued under the V.P. Regulation and the memorandum of instructions issued by the Govt of Madras for the maintenance and audit of village Panchayet Accounts in Madras. 3 The copy of the Madras rules is not available and if approved two copies will be sent for separately. As regards the adoption of the instructions by the Comptr, the Rev. Comnr, ~~to the Panchayet administration~~ may perhaps be consulted. Thereafter Submitted for orders.

14/8/29

5- 23/8

(Forwarded with Comptr's & Rev Comnr's Commissioners for favour of an expression of his opinion

23/8

REV. SEC. No. 23

OFFICE OF THE REVENUE COMMISSIONER No. AUG 31 1929 MYSORE.

Note—Contn. Sheet No. 32

WD 01684—GPB—30,000—20-4-29

Serial No.

C.2193/29-30
Dte D 24-12-29

CHIEF SECRETARY. 24 DEC. 1929

Returned with compliments.

The Memo of questions and answers prepared by the Comptroller, with some additions and alterations, will no doubt be suitable and will facilitate checking by the Inspecting Officers. But it has to be stated that some of the accounts prescribed for the Village Panchayets are rather elaborate and it is possible that they may have not been kept by some Panchayets or not correctly maintained. It may be necessary to revise some of the accounts and further simplify the system so as to make it quite easy for the Village Panchayets to maintain all the accounts properly. I would therefore suggest that the proposed instructions of the Comptroller may be deferred for the present pending revision of the existing account forms as may be found necessary. The Deputy Commissioners have been asked by me to suggest suitable revision of accounts, as early as possible, after inspecting a few Village Panchayets of different types. Definite proposals will be submitted for orders of Government on receipt of their reports

21-12-1929.

Revenue Commissioner.

& his receipt of proposals from the Revenue Commr will be awaited and ~~[illegible]~~ & he will be reminded in due course.

CHIEF SECRETARY. GEN. & REV. 4 JAN. 1930

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No.

(1) Draft reminder to the R.C. is submitted for approval

HS 1/14. HS

(2) DM 2/1/30

(3) Please propose a reminder (DRS) HS 19/6/30

Draft of a reminder.

13 HS 20/6.

(4) DRS HS 24/6/30

29 Letter no L.A.D. 88 of 26.7.30 from the Comptroller to Govt, requesting that early orders may be passed on his proposal for the matter viewing instructions audit of village panchayat accounts.

15 The Comptr states that panchayat accounts are not examined by the staff of this office now.

16 The proposals from the New Commr who suggested that the instructions of the Comptr may be deferred for the present, have not yet been received. He was reminded last on 25/6/30 (Rs/Para 7) Submitted for orders in reference to 29

HS 31.7.30 17 The R.C. may be reminded and the Comptroller may be informed of the position

HS 2/8/30 18 Please issue

NOTE—Contn. sheet

Rules for the audit of accounts of Village Panchayats

General and Revenue Secretariat

VP File No. 579 4118 of 1929

App. F. III—2]

Serial No.	
	another reminder requesting a reply before the 10th Aug. 30 VS 31.7.30
19	Submitted with a draft reminder VS 31.7.30 to Issue today VS 2.8.30
	Issued. vide 1146 of 2.8.30. to Revenue in Mysore. Requests him to send an early reply in the matter
13	~~D.O Reminder submitted~~ Letter. no. C2193/29-30 dated 18/4/32 from the Revenue in Mysore furnishing his opinion in the matter. 2/ The Revenue Commr states that the Deputy Commrs of districts who were consulted as to wherein any simplification of the existing set of accounts is possible, have reported that the registers and forms that are prescribed are necessary and suitable and that further simplification is not possible. The recommendations that the opinion given by Commrs may be accepted and any additions or modifications if found necessary may be considered later on. 2/ The Revenue Commr requests that the questionnaire prepared by the Comptr for the audit of village Panchayat accounts may be sent back to him to furnish his opinion.

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Lr 1119

[App. F. III—2

General and Revenue Secretariat

W File No. 29 of 193 .

Serial No.

If approved, the papers may be returned to the Revenue unofficially for favour of opinion

Submitted for orders

Sd/- [illegible] 4-3-32 Asst Secy

Sd/- [illegible] 4-3-32 Jen'l Secy

Sd/- [illegible] 4-3-32 Secy

Yes Gen 30/4

Jpm 2/5

GENERAL SECRETARY 25 APR. 1932 No 2236

Returned unofficially with compliments to the Revenue in Mysore for favour of opinion

B.O.

Asst Secy

For General Secy to Govt

Sd/-

Detained on file (1-4-50)

No 160 of 31

Sd/- 3/5/32.

HP

C 2193

REVENUE COMMISSIONER'S OFFICE MAY 19 1932 IN MYSORE.

W 738 37 Returned with compliments. 37 OCT 1932

I would suggest the additions and alterations (shown in the accompanying annexure) to the questionaire, prepared by the Comptroller, with a view to mk make it complete. Some verbal alterations in the questionaire have also been indicated against the questions in the Memo The Memo may be revised accordingly and issued.

As regards the procedure suggested in the Comptroller's letter dated 26th July/6th August 1929, I think, it would be sufficient if the Check Register is maintained only in the Taluk Office. It is unnecessary to maintain another such Register for each Taluk, in the District Office also, and that would only add to scriptory work, there being also no separate clerk sanctioned for

05959

GENERAL SECRETARY 29 OCT. 1932 No L.S.-1

NOTE—Contn. Sheet.

VP File No. 4118 of 1932-30

General and Revenue Secretariat

Village Panchayet work in the District Office. For the same reason, monthly submission by Taluks, of abstract statements from the Registers to the Deputy Commissioner does not appear to be necessary. If in any Village Panchayet, material or serious irregularities are discovered during the audit, the Amildar may submit separate reports. Otherwise, he will see that the omissions and defects noticed during the audit are set right by the Village Panchayet. The Deputy Commissioner and the Sub Division Officer will of course examine the Check Register during the inspection of Taluk Offices with a view to see that necessary action is being taken and pursued.

98 A paragraph showing the number of Village Panchayets audited in the year, and the result of audit may be included in the Village Panchayet Administration Reports.

J P Mayagoner

25-10-1932. Revenue Commissioner.

99 If approved, the Comptroller shall be consulted unofficially regarding the adoption of the additions and alterations proposed by the Rev Comr.

Rev Secy 29/10

30 Forwarded with Compliments unofficially for favour of remarks if any on the above suggestions.

By order
Asubarao
for General Secretary (Rev).

31-10-32

No. Ro 70 of 32-33
L Sly
dated 31st Oct 1932

N: 62 833-11-32 CAD

COMPTROLLER'S OFFICE
No. 7844/A
1 NOV 32
CAD
BANGALORE

General and Revenue Secretariat

V.P. 29 29-30

File No. Ro.No. 428/231 of 1932-33

[App. F. III—2

Serial No.

Ro. 240/33
23/1/33

Returned with compliments.—

1. The additions and alterations porposed by the Revenue Commissioner may be adopted. The memorandum of instructions have been revised incorporating therein the suggestions of the Revenue Commissioner and some more questions based on the orders of Government received since.

2. Since it is proposed to include the result of audit in the village punchayat Administration Reports, it is suggested that the check Register be amplified so as to have two additional columns for noting :-

1. Particulars of serious irregularities observed and 2. Action taken to remedy them and to finally dispose of the Audit Notes.

3 The above particulars will readily furnish material for the administration report and also enable inspecting officers to judge whether prompt and adequate action has been taken to set right irregularities discovered during audit

M. Venkatasubbayyangar
Comptroller.

GENERAL SECRETARY
24 JAN. '33
No. L.S.G.
24/1/33
G.S.A.

4 A draft G.O. approving the proposals of the Comptroller, as agreed to by the Revenue Comr is Subd. for consideration

NOTE—Contn. Sheet.

Audit of village Panchayat Accts

U.P. File No. 29 of 1929-30

411C
General and Revenue Secretariat

35 In regard to the Check Register, the R.C's suggestion that (1) it is not necessary to send abstracts of the Check Register from the Taluk Office every month and (2) that it is not also necessary to maintain a Check Register in the District Office has been accepted in the draft. This is for approval

36 The further amplification proposed by the Comptroller in respect of the Check Register has been adopted.

37 In the questionaire, the note to question 60 may perhaps be omitted, as, under G.O. dated 12th February 32, it is subsequently laid down that the remuneration permissible may be given to the village officers even when they happen to be in the Panchayat.

38 The questionaire appears to be somewhat elaborate in some Panchayats. In the draft G.O. issued for consideration, it is proposed to have the inspection forms printed and distributed, as it would otherwise not perhaps be possible for a Rev Inspector to prepare manuscript forms every

39 Subject to orders with regard to paras 24, 29 & 30 supra.

Flag

for C.P.P. is also for consideration
21/2/33 whether the memo of instructions, Check Register and Questionaire

Press Rm 190.

Audit of village Panchayat Accts

General and Revenue Secretariat | V.P File No. 29 of 1929-30 | [App. F. III—2

Serial No.

This is perhaps necessary. So an addition is made at the end of the G.O regarding the Revenue Board letter which printed in Kannada also preceding item

may not be printed in Kannada
CG,
23/2/33

41 The draft G.O may be got typed and put up.. dm 8/3

42 Draft G.O. is typed & put up for consideration.
for CS
17/3/33 dm/3 (Secy) dm 18/3

43 It appears to me that the memo of instructions is far too elaborate and that a Revenue Inspector with Scarcity are to complete the audit of all the V. P. accounts in his charge. Something Simpler seems to be indicated. May the R.C. be consulted again a.s.f. RG 21/3/33 for 22/3

44 2nd member.
This may be issued now. (The comments of the R.C. addressed separately may see whether the form which appears to be very elaborate cannot be simplified)
dy 23/3

45 Issue of latter pertaining above dm 28/3

14-20

The Revenue Comr
w.r.t.s. of D.O.
& Compilation.
w.r.t. Govt Printing
No 2636 4-7 & D. 31.3.33
Issues a Set of instructions for the audit of village Panchayat accounts in the State

Office of the Second Member of Council 23 MAR 33 No. 2815

24 MAR 33 REVENUE SECT

NOTE—Contn. Sheet.

Press Fwd. 3/4/33

WD 70—GBPM—60,000—13-8-31

Joint questions for Audit of V.P. Accounts 4/118 - 21

V.P. File No. 29 of 1932-33 General and Revenue Secretariat

6
Printed copies have been received. But although it was specifically stated on the facing sheet that the questionnaire need not be printed - so far as the Gazette was concerned - even in the spare copies sent, the questionnaire is not printed. Without the appendix the G.O. would not be of use to the Dept. Hence these copies have to be sent. 7 Hence a draft letter to the Press is put up for approval.

US Issue
HM 21/4

Sd/- CB
21/4/33

TYPING SECTION
21 APR. 1933
& REV. SEC.

Issued vide 2 6906 dated 24.4.33

Press Note
Sd/-
25/4/33

8 Printed copies of the G.O. were received on the 11th May 1933 and they are under issue to the addressees concerned.

9 A draft to the Comptroller and the Revenue Comm is put up as directed in para 4 supra.

For perusal before issue

BJS 14/5 CB

(Secretary)

HM 14/5

GENERAL
15 MAY 1933
No

I Member

Sd/- 19/5 HM 19/5

Secretariat of the Second Member of Council
22 MAY 1933
No. 66

JM 23/5

Hem 23/5

Issue HM 23/5

Serial No.	
15	L 7787-90 dated 27.5.1933 The Kolar Gold Mines in Mysore Corporation Taxation - requests them to propose if possible a simpler set of questions for audit of the V.P. Accounts.

B.
29/5/33

WD 0246 –GPB—15,000—22-8-32

C. O. 42. Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 15/LAD E/

Bangalore, dated.....26th July.....1929.
6 " August

FROM

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

GEN. & REV. SECTT. 740 13 AUG. 1929

To

B. Narayanaswamiengar Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Departments, Bangalore.

V. P. 29-29-1

SIR,

Adverting to Para 32 of the Rules issued under Section 65 of the Mysore Village Panchayet Regulation in Notification No.L.4346/L.B. 26-26-127 dated 6-1-27, I have the honour to forward herewith for approval and issue a set of instructions for audit of Village Panchayet Accounts including a Memo of Questionaire to be answered by the Panchayet Inspectors. These instructions are based on (1) the Manual of Rules and Standing Orders issued under the Village Panchayet Regulation by the Government of His Highness the Maharaja of Mysore from time to time and (2) the Memorandum of Instructions issued by the Government of Madras for the maintenance and audit of Village Panchayet Accounts in Madras. It is also necessary to lay down the procedure to be followed by Amildars and Deputy Commissioners in dealing with these reports. The following procedure is suggested:

1. The Amildar should draw up a programme for ensuring the systematic inspection of all Village Panchayet Accounts by the Inspector, preference being given to Panchayets which handle large sums of money or are known to be unsatisfactory in their work or accounts.

2. Replies and explanations of the Chairmen of the Panchayets should be obtained as far as possible while the Inspector is in the place itself and the Taluk Office should see that all points noticed are satisfactorily settled.

3. To watch the disposal of the Inspection reports, a check Register with the headings (vide statement enclosed herein) may be kept in the Taluk Office and an abstract thereof sent monthly to the Deputy Commissioner with a report embodying important irregularities noticed by the Inspectors in their reports.

4. The-Deputy Commissioner may post these abstract statements in a Register with similar headings and send a monthly or quaterly review to the Revenue Commissioner.

5. In the annual reports, a para may be mentioned about this work.

I have the honor to be,
Sir,
Your most obedient servant,

S. Thamiaiah.
Comptroller.

CV

6.7.29 6.6.29

L. 9223 Dy 2576/30
Enc-one.

To

The Revenue Commissioner.

Sir,

I am directed to forward herewith a copy of your un-official note No. C. 2193/29-30, dated 24th December 1929, stating that ~~you~~ your opinion in re. the set of instructions proposed to be issued for the audit of -- Village Panchayet accounts will be furnished on receipt of certain information from the Deputy Commissioners of Districts and to -- enquire when your opinion may be expected.

I have etc.

D 24/1/30

for Genl. Secy. to Govt.

Cmr 24/1

V. P. 29-29.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. LAD.88. *Bangalore, dated* 26th July *1930.*

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

R. Ranga Rao Esq., B.A., B.L.,
General Secretary to the Government of Mysore,
B A N G A L O R E.

Sir,

I have the honor to invite kind reference to my letter No. 15/LAD. dated 26th July 1929 (and subsequent reminder No.817/LAD. dated 30th April 1930) seeking the approval of Government to a set of instructions for audit of Village Panchayet Accounts by Panchayet Inspectors and to request that you may be pleased to obtain the orders of Government in the matter at an early date.

2. The Panchayet Inspectors have been abolished in most of the talûks and the work entrusted to Revenue Inspectors. The Panchayat Accounts are not examined by the staff of this office and to ensure that all the accounts of the Panchayats are checked periodically, it is very necessary to issue a set of instructions for their guidance at an early date.

I have the honor to be,
Sir,
Your most obedient servant,

S. Shamanna
Comptroller.

SAM)

(34) 25

V. P. 29-29-

C1579

No. L.2196/29-30

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE,

Dated, Bangalore, 21st August *192* .

23 AUG 1930

FROM

Revenue Commissioner in Mysore.

L 9556

To

The Chief Secretary to the Government (General) of His Highness the Maharaja of Mysore, Bangalore.

SIR,

With reference to your letter No. L.9225/V..29-29 dated 25th June 1930 and subsequent reminder No. L.11146/V..29-29 dated 2nd August 1930 regarding issue of instructions for the audit of Village Panchayet accounts etc., I have the honour to state that the question of simplification of the existing account forms etc., has been referred to the Deputy Commissioners for report after necessary investigation. The reports of some of the Deputy Commissioners have yet to be received and they have been requested to expedite their replies. As soon as their reports are also received, the question will be examined carefully and Government addressed in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

Revenue Commissioner.

K.V.

Send for perusal. The Rev. Comr will be reminded in due course.

29/8/30

Wait till the 20th Sep. next, and then issue a reminder

1.9.30

Reminder Submitted

D.O Reminder mailed

No. 2726 dt 27-9-30

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

No. 817 LAD

Bangalore, dated 2nd May *1930.*

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Departments, Bangalore.

Sir,

I have the honor to invite kind reference to my letter No. 15/LAD dated 26th July 1929 forwarding for approval and issue a set of instructions for audit of Village Panchayat Accounts by Panchayat Inspectors and to request you to kindly obtain at an early date the orders of Government in the matter.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

MSR

V.P. 29-29-13 4118

OFFICE OF THE REVENUE COMMISSIONER,
IN MYSORE,

No. C.2193/29-30.

Dated, Bangalore, 18th April 1932.

19 APR 1932

FROM

S.P. Rajagopalachari, Esq., B.A., B.L.,
Revenue Commissioner in Mysore.

GENERAL SECRETARY, 19 APR. 1932 No. A.S.G.

13949

SUPREME GOVT. OF H.H. THE MAHARAJA OF MYSORE

To H.V. Ramaswami, Esq., M.A., B.L.,
General ~~The~~ *Secretary to the Government*
of His Highness the Maharaja of Mysore,
Bangalore.

N. & REV. SECTT. 21 APR 1932 L. & G. BRANCH.

SIR,

Adverting to your letter No.9223/V.P. 29-29 dated 25th June 1930 and subsequent correspondence regarding the set of instructions proposed by the Comptroller for the audit of Village Panchayet accounts, I have the honour to state that the Deputy Commissioners of Districts, who were consulted by this office as to whether any simplification of the existing set of accounts is possible, have all reported that the Registers and Forms that are prescribed are all necessary and suitable and that further simplification is not possible. The Deputy Commissioners of Bangalore and Hassan have, however, suggested some additional registers.

2. The present set of Village Panchayet accounts was prescribed within the past 5 years and has not had a fair trial yet. In fact, the Deputy Commissioners themselves have said that there are several Village Panchayets which have not yet maintained all the prescribed accounts in a complete form.

3. In these circumstances, the unanimous opinion of the Deputy Commissioners about the necessity of the existing registers and forms may, I think, be accepted. No additions or modifications need, however, be made, but may, if found very necessary, be considered, later on. At present, the urgent need is to see that all the existing Village Panchayets keep the registers already prescribed, without adding the difficulty of enforcing a new set of Registers.

4. In view of this, I request that the questionaire prepared by the Comptroller for the audit of the Village Panchayet

Accounts and returned with this office Un-official No.2193/29-30 dated 24th December 1929 may kindly be sent again to this office to consider it and furnish opinion thereon.

I have the honour to be,

S i r,

Your most obedient servant,

Revenue Commissioner.

BR.

Additions and alterations to the Questionaire.

Question 24 may be revised as under, as it is unnecessary to give the details of assessment which are contained in the Rules and the Register itself:-

24. Is the assessment list prepared for the levy of the prescribed taxes etc.? When was it last revised? (p.p.45-46 Rules 11 - 17 Village Panchayet Manual).

Question 32:- May be revised as under:-

Are notices of demand issued and Distress Warrants executed regularly and promptly to the defaulters for the recovery of arrears?

After Question 33, add the following Questions:--

33 A. What is the Demand, Collection, remission and Balance of the previous account year? Indicate the Salwar details for the balance outstanding. Give a list of items that have become time-barred for recovery by Departmental Agency under Section 40 (6) of the Village Panchayet Regulation. What action has been taken by the Village Panchayet for their recovery through Civil Courts or for their being written off the accounts?

33 B. Who is doing the collection work? If the Village Officers have been entrusted with this work, are extracts of assessment lists sent to them regularly? Are copies of Khirdies received regularly from the Shanbhogues and entries posted promptly in the Day Book and Assessment List?

Question 52. Add.- Is there a resolution of the Village Panchayet dispensing with the estimate, where no estimate is forthcoming?

Question 62. Add:- What is the amount of such grant remaining unspent by the Village Panchayet on specified works

and what reasons are given for not carrying out the works or utilising the grants?

After 68 add a fresh question:-

What is the amount of advance, if any, given by Government for village extension and when? What amount has been repaid by the Village Panchayet?

Are there any sites within the jurisdiction of the Village Panchayet acquired at Government cost? Are the realisations of such sites credited under Land Revenue? If they are credited to the Village Panchayet Funds, examine the authority therefor.

Question 70 may be recast as under:-

Is the system of weekly labour in vogue in the Village Panchayet? Examine the progress made and note whether the system is working regularly.

T D Majumdar

Revenue Commissioner.

Memo of Instructions for Village Panchayet Accounts Audit.

Preliminary.

Under para 33 of Government Notification No. L.4346/L.B.26-27-127 dated 6-1-27, Inspectors of Village Panchayets are required to inspect and audit in detail, at least once a year, the accounts of each Panchayet in the Taluk or Taluks in their charge and take prompt steps in consultation with the Chairman to rectify irregularities and errors noticed during audit.

Inspectors should go through all the books of accounts registers, receipt books and other documents and note the result of the inspection against the questions noted below.

Audit and inspection work consists of the following:-

1. Examination of the Proceedings of the Panchayet to see whether they are in accordance with the Regulation and Rules framed thereunder.

2. Examination of the Receipt portion of the accounts with reference to the several sources of income.

3. Examination of the Expenditure, due regard being paid to the legitimacy of the charge and proof of payment to parties.

4. Examination of the Cash Book (DayBook), with the aid of subsidiary registers and counterfoil receipt books and Pass books.

Inspecting Officers must have with them,

(1) the Village Panchayet Regulation,
(2) the Village Panchayet Rules and Standing Orders,
(3) Circular files, and
(4) Budget Estimates for the previous 3 years.

Memorandum of Questions and Answers.

Questions.	Answers.
1. (a) Name of the Village Panchayet.	
(b) Is it an individual Village or a group of villages? If the latter, note the names of the villages so grouped together.	

2. Period of account examined.

3. Name of the Inspecting Officer.

4. Date of commencement.

5. Date of completion.

6. Name of Chairman and Secretary (if any).

7. Date of last inspection.

8. Have all the irregularities and errors noticed in previous inspections been rectified?

(Note:- An inspection Minute Book should be kept in every village Panchayet and items noticed in inspection reports should be entered along with the action taken thereon. This book should be scrutinised by the Inspecting Officer).

Stock Account of Receipt Books.

9. (a) What is the balance of the Counterfoil Receipt books of different kinds on the date of examination? (to be noted in detail)

(b) Are thy in the custody of the Village Panchayet Chairman or Secretary?

10. Are the Receipts, Issues and Balances in order and supported by invoices?

11. Do the balances arrived at agree with the actual stock on hand at the time of examination?

12. If there is difference, trace the cause for it.

Day Book and Pass Book.

12. Is the Day Book in proper form and posted up to date?

13. Is the Day Book added up and balanced at the end of each month and signed by the Chairman?

14. Does the balance shown therein agree with the cash on hand with the Chairman and the balance given in the pass book of the Savings Bank, Society (Co-operative) or any other place where the Panchayet Fund is lodged?

15. Is there any difference between the balance as shown in the Pass book and that in the day book? If so what is the difference? Note the action taken to get the difference adjusted.

16. Are the receipts credited in full without being appropriated for expenditure?

17. Where is the amount kept i.e., in the Savings Bank, Bank, Copoperative Society or any other place?

18. What is the authority for placing the fund in any place other than Government Savings Bank?

19. Was the unremitted balance ~~xxkk~~ of collections with the Chairman in excess of Rs.100/- at any time and if so what is the reason?

0. Are the entries relating to Receipts and Payments made with reference to Counterfoil Receipts and Registers, the pass Book and the paid vouchers?

1. Are the Day Books, Receipt Books, Pass Book, and vouchers placed before the monthly meetings of the Panchayet for approval?

2. After approval by the Panchayet is a copy of the day book signed by the Chairman sent to the Amildar of the Taluk on or before the 5th of each month? Is the copy certified as laid down ~~in~~ in Rule 11 of Chapter III ~~11~~ of the V.P. Manual?

Permanent Advance.

3. What is the amount of Permanent Advance allowed to the Chairman?

24. Is the Expenditure incurred out of it recouped on or before the last day of each month? Is the amount held more than what is necessary?

25. Is an acknowledgment of the Permanent Advance held furnished by the Chairman in the month of July of each year and whenever there is a change of personnel?

Budgets.

26. See if there is a sanctioned Budget of receipts and expenditure relating to the year under review.

27. Examine if the Budger Estimates are sent to the Amildar on or before the 31st of March each year for sanction and if they are received back approved in time.

28. See whether the optional items provided for are approved by the Panchayet and whether the funds available are accumulated for carrying out permanent improvements to the Village.

29. Note whether the estimated closing balance is not below 1/6 of the estimated Normal income of the year.

30. Note if there are any items of expenditure incurred which are in excess of budget grants.

31. Are these excesses sanctioned by the Amildar?

Examination of Receipts.

32. Is a receipt issued for every sum received on account of the panchayet?

33. Is the Assessment ~~first~~ last prepared for the levy of the prescribed taxes? When was it last revised?

34. Are the rates levied in excess of the Scheduled rates?

35. Is the Assessment levied on all who are not exempted from the Tax?

36. Is the assessment list made available for inspection by the public?

37. Are all objections properly filed and disposed of and final demand noted in the assessment list and authenticated?

38. Who is doing the collection work? If the village officers have been entrusted with this work are extracts of assessment lists sent to them regularly? Are copies of Khirdies received regularly from the Shanbhogues and entries posted promptly in the Day Book and Assessment List?

39. Are the Taxes recovered properly and receipts in the forms prescribed issued to the Tax payers?

40. Examine the cases in which the payment of any tax, cess or rate levied is commuted into a contribution of labour? (This is based on the value of man's work for a day of 8 hours at not less than 6 annas and that of a woman or a boy at not less than four annas).

41. Are notices of Demand, issued and Distress warrants executed regularly and promptly to the defaulters for the recovery of arrears?

42. Is a Kulavar Bakipatti showing the Opening balance, Demand, Collection, Remission and Writes-off and Balance prepared and agreed with the assessment list or Demand Register? (If not, have it prepared and reconciled.)

43. What is the Demand, collection, Remission and Balance of the previous Account year? Indicate the salwar details for the balance outstanding. Give a list of items that have been time barred for recovery by Departmental Agency under Section 40 (b) of the V.P.Regulation What action has been taken by the Village Panchayet for their recovery through Civil Courts or for their being written off the accounts?

44. Examine the lists relating to "Remission" and "Writes-off" of taxes levied and see that the powers of the Village Panchayets are being properly exercised and the entries areih order.

Pound Accounts.

45. Examine the Pound/Register and see

if the entries made are in order of admissions.

46. Check the admissions with the admission receipt books and releases with the release passes.

47. See whether the fines and feeding charges levied are in accordance with rules and Panchayet resolutions.

48. Are all sales of cattle admitted into the Pound given due publicity and are conducted in the most open and public manner possible?

49. Are the surplus proceeds left after adjusting fines and feeding charges brought on the deposit register?

50. Trace credits into the Day Book.

51. Are all amounts brought on to Deposits credited to the Revenue Heads, if not refunded to the rightful parties within three months from the date of sale?

52A. If any cattle fair is organised in the Panchayet area, see if the quota, if any, due to the Panchayet is recovered from the District Board.

(52) Is a weekly Shandy held within the Panchayet area & if so, any portion of the fees levied at the Shandy has been assigned to the Panchayet and whether the amount due is received from the Dt. Board

53. See if "Amarayi" was purchased by the Village Panchayet and if so note the amount paid to Government and the amount realised by sale of the produce.

54. Examine if any land was granted free of cost to the Panchayet under the Darkhast rules. What is the extent of the land so granted and what is the annual assessment paid on this account? What is the amount realised by sale of produce grown thereon?

55. Examine the other sources of income such as sales of Manure, lands etc., with reference to the sale records tracing at the same time the credits into the Day book.

Expenditure.

56. See whether the amounts required for expenditure are drawn from the Treasury after the expenditure is approved by the Panchayet whenever its sanction is necessary.

57. See whether a voucher is invariably taken from the payee for each payment made.

58. Examine the vouchers with the Day Book and see if they are serially numbered and filed in order.

(Note):- All vouchers should be filed in the Panchayet and not in the Taluk Office.

59. Examine if there is proper sanction, for the establishment if any entertained and see if proper acquittances are taken in each case. See whether the Thumb marks are attested by the Chairman.

60. See if the remunerations, if any, paid to the Secretary, the Shanbhogue and the Patel, if any the commission paid to the Pound Keeper and the Stationery allowance allowed to the Village

Officers are in accordance with the prescribed rules.

Note:- If the Patel or Shanbhogue is also the Chairman, no allowance is payable to him for collection work. When either is the Secretary, the remuneration should not exceed 5% of the actual amount realised during the official year, from taxes levied under sections 36 and 37 of the Regulation.

~~Shanbhogues, Patels.~~

Public Works ~~(Ordinary)~~.

61. Is there a properly sanctioned estimate available for each work undertaken, whether "New" or "Repair"?

62. If in the case of any of work costing not more than Rs.200/- an estimate is not sanctioned is there a resolution of the Panchayet dispensing with its preparationand is a copy thereof sent to the Amildar forthwith?

63. Is there an up-to-date copy of the schedule of rates received from the Deputy Commissioner?

64. Check the bills and see if the rates paid are in accordance with those shown in the sanctioned estimates.

65. Are works which do not require special skill and which are not estimated to cost more than Rs.100/- carried out generally by contract?

66. Is a deed of agreement on a sufficiently stamped paper taken for every work given on contract and costing over Rs.20? In the case of works done by daily labour see if the nominal Roll is written up daily by the Chairman or Secretary.

66. In the case of works done by daily labour see if the nominal Roll is written up daily by the Chairman or Secretary

67. Is preference given to incomplete works not abandoned, over new works?

68. Have works been properly measured and billed for and paid without delay? See if the works executed are paid for from the permanent advances as often as is necessary?

69. Is a register of works in Form 8 maintained and the entries made therein properly?

Drinking Water Wells and other Improvement Works.

70. Examine the estimates and work bills in the same way as other ordinary works.

71. Are contributions received from Government or District Fund credited to the Day Book and entered in the register of works against the works concerned? What is the amount of such grant remaining unspent by the Village Panhhayet on specified works and what reasons are given for not carrying out the works or utilising the grant?

Acquisition of Land.

72. What is the extent of Land acquired and the amount paid from the Panchayet Funds for it inclusive of the amount if any advanced by Government?

73. What is the purpose for which the land is acquired?

74. If for extension of House Sites, what is the total expenditure incurred for the formation of sites?

75. See if the sites have been demarcated and the number and dimension of each entered in a register.

76. Does the total value realised by sale cover the total expenditure incurred?

77. What is the net gain or loss?

78 Is a register kept to note the advance drawn from Government and the amounts repaid on the account?

79. What is the amount of advance, if any given by Government for Village extension and when? What amount has been repaid by the Village Panchayet?

80. Are there any sites within the jurisdiction of the Village Panchayet acquired at Government cost? Are the realisations of such sites credited under Land Reveuue? If they are credited to the Village Panchayet Funds, examine the authority ~~therefor~~. therefor

81. Examine the Register of property, if any, kept by the Village Panchayet.

82. Is the system of weekly labour in vogue in the Village Panchayet?. Examine the progress made and note whether the system is working regularly.

83. Any other discrepancy noticed may be specially mentioned.

Deposits.

84. Is a register of Deposits in Form 6 opened and are such of the items that cannot be credited to the Revenue Head of account brought on the Register?

85. Trace the refund or adjustment of items of deposits both in the register and the Day Book.

86. Are proper securities obtained from persons handling the Panchayet Funds and agreements executed in proper form?

General.

87. See whether the rules issued under Notification No.L.3606-L.B. 26-26-101 dated 3-12-26 in respect of the conduct of Business at meetings of the Panchayet are observed.

88. Are the accounts and books maintained neatly?

89. Are you satisfied as a result of your audit that the Panchayet exercises proper care and economy in the expenditure of the Funds?

90. Have rules 28 and 29 issued under Notification No.L.3606 L.B. 2626-101 dated 3-12-26 been complied with in respect of sale, gift, mortgage, exchange or lease of immoveable property vested in or belonging to the Panchayet?

91. Does the Panchayet maintain a Stock Register of furniture, lights, tools etc., in its possession? Has the stock been checked and if so with what result?

92. What is the financial position of the Panchayet? If it is not sound, suggest remedies. Fill in the summary in the next page.

Station.....)
)
)
Date.....)

Inspecting Officer .

V 29-29-14.

S.O.

14

PROCEEDINGS OF THE GOVERNMENT OF H.H. THE MAHARAJA OF MYSORE.

Date of issue 31-3-33.
Signed by Mr. A. Subba Rao.

Read:-

Rule 32 of the Rules issued under -- Notification No. L. 4346/L.B. 26-26-127, dated the 6th January 1927, laying down that the Comptroller shall, from time to time, issue -- such instructions as may be necessary for the proper auditing of the Village Panchayet -- Accounts.

2. Letter No. 15/LAD. dated the 6th Aug-1929, from the Comptroller, forwarding for approval a set of instructions for audit of Village Panchayet Accounts including a memo of questionaire to be answered by the Panchayet Inspectors.

3. Unofficial Note No. D.1.Dis. 738/32-33 dated the 27th October 1932, of the Revenue Commissioner furnishing his opinion on the proposals of the Comptroller and making certain suggestions.

4. Unofficial Note No. 240/Spl. dated 23rd January 1933, of the Comptroller furnishing his remarks on the suggestions made by the Revenue Commissioner.

Order No. L. 6364-74

Rule 33 of the rules issued under -- Notification No. L. 4346/L.B. 26-26-127, dated 6th January 1927, lays down that the accounts of every Village Panchayet in a taluk shall be inspected and audited in detail at least once a year by the Inspector of Panchayets and

take prompt steps to rectify all irregularities and errors. The posts of Panchayet -- Inspectors having been abolished, this work has now devolved on the Revenue Inspectors in charge of Taluks, who will be the ex-officio Panchayet Inspectors. The Comptroller has now forwarded for approval a set of instructions and a memo of questions to be adopted by these officers in checking and auditing the accounts of the Village Panchayets.

2. The introduction and enforcement of a systematic audit of Village Panchayet accounts periodically has become urgent owing to want of sufficient control and supervision at present over the work of these Panchayets with the result that several of them have not yet maintained all the prescribed accounts in a complete form and that the arrears of taxes are also increasing, often necessitating their being written off the accounts. Government are accordingly pleased to approve of the proposals made by the Comptroller and with the modifications suggested by the Revenue Commissioner, and to issue the following instructions for the guidance of the local offices in this behalf.-

(1) The Amildar or Deputy Amildar should draw up a programme in the month of July every year for ensuring the systematic inspection of the accounts of all the Village Panchayets in the Taluk or Sub Taluk by the Revenue Inspectors in charge of Taluks, preference being given to -- Panchayets which handle large sums of money or are known to be unsatisfactory in their work or accounts. It should be borne in mind that every -- Village Panchayet should be inspected in detail

at least once during a year.

(2) The Revenue Inspector should prepare the notes of Inspection in the form of the questionaire appended hereto (Appx A). He should -- arrange to obtain replies and explanations of the Chairman as far as possible while he is in the village itself in respect of the -- irregularities noticed and set right the -- remediable defects immediately.

(3) He should forward a copy of his Inspection notes to the Taluk Office within seven days after the audit.

(4) To watch the disposal of these inspection reports, a check register in the form appended (Appendix B.) will be maintained in the Taluk office. The Amildar or Deputy -- Amildar should invariably examine this register once a month to see that all the omission and defects noticed are supplied and set -- right or are satisfactorily settled. If in any Village Panchayet, material or serious irregularities are discovered during the -- audit, the Amildar or Deputy Amildar should submit immediately, separate reports thereof to the Sub Division Officers and Deputy Commissioners.

(5) The Deputy Commissioners and Sub Division Officers will, during the inspection of the Taluk Offices, examine the Check Register with a view to see that the audit work is -- being carried on according to the programme fixed and that necessary action is being -- taken and pursued to set right the irregularities discovered during audit.

(6) A paragraph showing the number of --

Village Panchayets audited in a year and the result of audit should be included in the Annual Administration Report on the working of the Village Panchayets.

3. The Superintendent, Government Printing, is requested to print, ~~and supply~~, in consultation with the Revenue Commissioner, the forms of Inspection Notes and the Check Register and supply them to the Taluks on indents received from the Deputy Commissioners. The forms may also be got printed in Kannada by the Revenue Commissioners in necessary.

RR
21/3/33.

Genl. Secy. to Govt.

To

The Revenue Commissioner.
The Deputy Commissioners of Districts.
The Comptroller to Govt.
The Superintendent, Govt. Printing.

8 Copies of the above sent by the Secy. as per instructions from the Govt.

TRM.

Appendix A

Memo of Instructions for Village Panchayet Accounts Audit.

Preliminary.

Under para 33 of Government Notification No. L.4346/L.B.26-27-127 dated 6-1-27, Inspectors of Village Panchayets are required to inspect and audit in detail, at least once a year, the accounts of each Panchayet in the Taluk or Taluks in their charge and take prompt steps in consultation with the Chairman to rectify irregularities and errors noticed during audit.

Inspectors should go through all the books of accounts registers, receipt books and other documents and note the result of the inspection against the questions noted below.

Audit and inspection work consists of the following:-

1. Examination of the Proceedings of the Panchayet to see whether they are in accordance with the Regulation and Rules framed thereunder.

2. Examination of the Receipts portion of the accounts with reference to the several sources of income.

3. Examination of the Expenditure, due regard being paid to the legitimacy of the charge and proof of payment to parties.

4. Examination of the Cash Book (DayBook) with the aid of subsidiary registers and counterfoil receipt books and Pass books.

Inspecting Officers must have with them

(1) the Village Panchayet Regulation,
(2) the Village Panchayet Rules and Standing Orders
(3) Circular files, and
(4) Budget Estimates for the previous 3 years.

Memorandum of Questions and Answers.

Questions.	Answers.
1. (a) Name of the Village Panchayet.	
(b) Is it an individual Village or a group of villages? If the latter, note the names of the villages so grouped together.	

2. Period of account examined.

3. Name of the Inspecting Officer.

4. Date of commencement.

5. Date of completion.

6. Name of Chairman and Secretary (if any).

7. Date of last inspection.

8. Have all the irregularities and errors noticed in previous inspections been rectified.

(Note:- An inspection Minute Book should be kept in every village Panchayet and items noticed in inspection reports should be entered along with the action taken thereon. This book should be scrutinised by the Inspecting Officer).

Stock Account of Receipt Books.

9. (a) What is the balance of the Counterfoil Receipt books of different kinds on the date of examination (to be noted in detail)

(b) Are they in the custody of the Village Panchayet Chairman or Secretary?

10. Are the Receipts, Issues and Balances in order and supported by invoices?

11. Do the balances arrived at agree with the actual stock on hand at the time of examination?

If there is difference, trace the cause for it.

Day Book and Pass Book.

12. Is the Day Book in proper form and posted up to date?

13. Is the Day Book added up and balanced at the end of each month and signed by the Chairman?

14. Does the balance shown therein agree with the cash on hand with the Chairman and the balance given in the pass book of the Savings Bank, Society (Co-operative) or any other place where the Panchayet Fund is lodged?

15. Is there any difference between the balance as shown in the pass book and that in the day book? If so what is the difference? Note the action taken to get the difference adjusted.

16. Are the receipts credited in full without being appropriated for expenditure?

17. Where is the amount kept i.e., in the Savings Bank, Bank, Copoperative Society or any other place?

18. What is the authority for placing the fund in any place other than Government Savings Bank?

19. Was the unremitted balance ~~xxkk~~ of collections with the Chairman in excess of Rs.100/- at any time and if so what is the reason?

20. Are the entries relating to Receipts and Payments made with reference to Counterfoil Receipts and Registers the pass Book and the paid vouchers?

21. Are the Day Book~~s~~, Receipt Books, Pass Book, and vouchers placed before the monthly meetings of the Panchayets for approval?

22. After approval by the Panchayet is a copy of the day book signed by the Chairman sent to the Amildar of the Taluk on or before the 5th of each month? Is the copy certified as laid down i n Rule 11 ~~of~~ the V.P. Manual? Chapter III

Permanent Advance.

23. What is the amount of Permanent Advance allowed to the Chairman?

24. Is the Expenditure incurred out of it recouped on or before the last day of each month? Is the amount held more than what is necessary?

25. Is an acknowledgment of the Permanent Advance held furnished by the Chairman in the month of July of each year and whenever there is a change of personnel?

Budgets.

26. See if there is a sanctioned budget of receipts and expenditure relating to the year under review.

27. Examine if the Budget Estimates are sent to the Amildar on or before the 31st of March each year for sanction and if they are received back approved in time.

28. See whether the optional items provided for are approved by the Panchayet and whether the funds available are accumulated for carrying out permanent improvements to the Village.

29. Note whether the estimated closing balance is not below 1/6th of the estimated Normal income of the year.

30. Note if there are any items of expenditure incurred which are in excess of budget grants.

31. Are these excesses sanctioned by the Amildar?

Examination of Receipts.

32. Is a receipt issued for every sum received on account of the P anchayet?

33. Is the Assessment first prepared for the levy of the prescribed taxes? When was it last revised?

34. Are the rates levied in excess of the Scheduled rates?

35. Is the Assessment levied on all who are not exempted from the Tax?

36. Is the assessment list made available for inspection by the public?

37. Are all objections properly filed and disposed of and final demand noted in the assessment list and authenticated?

38. Who is doing the collection work? If the village officers have been entrusted with this work are extracts of assessment lists sent to them regularly? Are copies of Khirdies received regularly from the Shanbhogues and entries posted promptly in the Day Book and Assessment List?

39. Are the Taxes recovered properly and receipts in the forms prescribed issued to the Tax payers?

40. Examine the cases in which the payment of any tax, cess or rate levied is commuted into a contribution of labour? (This is based on the value of man's work for a day of 8 hours at not less than 6 annas and that of a woman or a boy at not less than four annas).

41. Are notices of Demand, issued and Distress warrants executed regularly and promptly to the defaulters for the recovery of arrears?

42. Is a Kulavar Bakipatti showing the opening balance, Demand, Collection, remission and writes off and balance prepared and agreed with the assessment list or Demand Register? (If not, have it prepared and reconciled.)

43. What is the Demand, collection, Remission and Balance of the previous Account year? Indicate the salwar details for the balance outstanding. Give a list of items that have been time barred for recovery by Departmental Agency under Section 40 (b) of the V. .Regulation What action has been taken by the Village Panchayet for their recovery through Civil Courts or for their being written off the accounts?

44. Examine the lists relating to "Remission" and "Writes-off" of taxes levied and see that the powers of the Village Panchayets are being properly exercised and the entries arein order.

Bound Accounts.

45. Examine the Pondu Register and see

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46. Check the admissions with the admission receipt books and released with the release passes.

47. See whether the fines and feeding charges levied are in accordance with rules and Panchayet resolutions.

48. Are all sales of cattle admitted into the Pound given due publicity and are conducted in the most open and public manner possible?

49. Are the surplus proceeds left after adjusting fines and feeding charges brought on the deposit register?

50. Trace credits into the Day Book.

51. Are all amounts brought on to Deposits credited to the Revenue Head? if not refunded to the rightful parties within three months from the date of sale?

52. If any cattle fair is organised in the Panchayet area see if the quota if any due to the Panchayet recovered from the District Board.

52 — If a weekly Shandy held within the Panchayat area? If so see if any portion of the fees levied for the Shandy has been assigned to the Panchayat and whether the amount due is received from the Dist. Board?

53. See if "Amarayi" was purchased by the Village Panchayet and if so note the amount paid to Government and the amount realised by sale of the produce.

54. Examine if any land was granted free of cost to the Panchayet under the Darkhast rules. What is the extent of the land so granted and what is the annual assessment paid on this account? What is the amount realised by sale of produce grown thereon?

55. Examine the other sources of income such as sales of Manure, lands etc., with reference to the sale records tracing at the same time the credits into the Day book.

Expenditure.

56. See whether the amounts required for expenditure are drawn from the Treasury after the expenditure is approved by the Panchayet whenever its sanction is necessary.

57. See whether a voucher is invariably taken from the payee for each payment made.

58. Examine the vouchers with the Day Book and see if they are serially numbered and filed in order.

(Note):- All vouchers should be filed in the Panchayet and not in the Taluk Office.

59. Examine if there is proper sanction, for the establishment if any entertained and see if proper acquittances are taken in each case. See whether the Thumb marks are attested by the Chairman.

60. See if the remunerations, if any paid to the Secretary, the Shanbhogue and the Patel, if any the commission paid to the Pound Keeper and the Stationery allowance allowed to the Village

Officers are in accordance with the prescribed rules.

Note:- If the Patel or Shanbhogue is also the Chairman, no allowance is payable to him for collection work. When either is the Secretary, the remuneration should not exceed 5% of the actual amount realised during the official year, from taxes levied under sections 36 and 37 of the Regulation.

~~Shanbhogues, Patels.~~

Public Works (Ordinary).

61. ~~xxx~~ Is there a properly sanctioned estimate available for each work undertaken, whether "New" or "Repair"?

62. If in the case of any of work costing not more than Rs.200/- an estimate is not sanctioned is there a resolution of the Panchayet dispensing of with its preparationand is a copy thereof sent to the Amildar forthwith?

63. Is there an up-to-date copy of the schedule of rates received from the Deputy Commissioner?

64. Check the bills and see if the rates paid are in accordance with those shown in the sanctioned estimates.

65. Are works which do not require special skill and which are not estimated to cost more than Rs.100/- carried out generally by contract?

66 A Is a deed of agreement on a sufficiently stamped paper taken for every work given on contract and costing over Rs.20?

66 In the case of works done by daily labour see if the nominal Roll is written up daily by the Chairman or Secretary.

67. Is preference given to incomplete works not abandoned over new works?

68. Have works been properly measured and billed for and paid without delay? See if the works executed are paid for from the permanent advances as often as is necessary?

69. ~~xxxx

Acquisition of Land.

72. What is the extent of Land acquired and the amount paid from the Panchayet Funds for it inclusive of the amount if any advanced by Government?

73. What is the purpose for which the land is acquired?

74. If for extension of House Sites, what is the total expenditure incurred for the formation of sites?

75. See if the sites have been demarcated and the number and dimension of each entered in a register.

76. Does the total value realised by sale cover the total expenditure incurred?

77. What is the net gain or loss?

78 Is a register kept to note the advance drawn from Government and the amounts repaid on the account?

79. What is the amount of advance, if any given by Government for Village extension and when? What amount has been repaid by the Village Panchayet?

80. Are there any sites within the jurisdiction of the Village Panchayet acquired at Government cost? Are the realisations of such sites credited under Land Revenue? If they are credited to the Village Panchayet Funds, examine the authority therefor.

81. Examine the Register of property, if any, kept by the Village Panchayet.

82. Is the system of weekly labour in vogue in the Village Panchayet?. Examine the progress made and note whether the system is working regularly.

83. Any other discrepancy noticed may be specially mentioned.

Deposits.

84. Is a register of Deposits in Form 6 opened and are such of the items that cannot be credited to the Revenue Head of account brought on the Register?

85. Trace the refund or adjustment of items of deposits both in the register and the Day Book.

86. Are proper securities obtained from persons handling the Panchayet Funds and agreements executed in proper form?

General.

87. See whether the rules issued under Notification No.L.3606-L.B. 26-26-101 dated 3-12-26 in respect of the conduct of Business at meetings of the Panchayet are observed.

88. Are the accounts and books maintained neatly?

89. Are you satisfied as a result of your audit that the Panchayet exercises proper care and economy in the expenditure of the Funds?

90. Have rules 28 and 29 issued under Notification No.L.3606 L.B. 2626-101 dated 3-12-26 been complied with in respect of sale, gift, mortgage, exchange or lease of immoveable property vested in or belonging to the Panchayet?

91. Does the Panchayet maintain a Stock Register of furniture, lights, tools etc., in its possession? Has the stock been checked and if so with what result?

92. What is the financial position of the Panchayet? If it is not sound, suggest remedies. Fill in the summary in the next page.

Station.....)
)
)
Date.....)

Inspecting Officer .

Check Register of Audit Notes of Vil anchayats.

Sl No	Name of the Panchayat	Name of the Panchayat Inspector	Period of audit	Date of commencement of audit.	Date of completion of audit	Date on which the audit note was issued to the Chairman of Village Panchayat.	Date on which it was transmitted to Amildar.
1	2	3	4	5	6	7	8

Particulars of irregularities observed. 9

Action taken to remedy the [illegible] 10

[illegible] of [illegible] notes.

Appendix B

Appendix F G—1]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193* .

Date of issue 24.4.33

Signed by Mr A.S. Rao

List of enclosures.....

Copied by MR/4

Examined by.....

Section

File No.

Serial No.

No. L 6906 / encl. 500 printed copies sent today BC 25/4.

To The Superintendent
Govt Printing.

Sir,

I am returning herewith the spare copies of G.O. no Lb 364-74 V.P. 29-29-14 dated 31-3 in regard to the audit of village Panchayat accounts, I am directed to point out that the instructions given on the facing sheet (herewith sent in original) of the above G.O. was intended to be applied only to the publication of the said G.O in the Gazett

and not to the printing of 500
which have been sent to the Rec'd Dec'd L
spare copies of which would not therefore
be of any use without the two
Appendices In the circumstances
I am to request you to have
the appendices printed and retransmitted
along with the printed copies
of [illegible] which are herewith
returned. I have each

for
21/4
Financial Secretary to Govt
[illegible]

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L.6906 each 500 printed copies sent today Be 25/4.

Dated, Bangalore, 24th April 1933.

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Superintendent,

Government Printing,

Bangalore.

Sir,

In returning herewith the spare copies of Government Order No. L.6364-74/V.P. 29.29.14 dated 31st March 1933 in regard to the audit of Village Panchayet Accounts, I am directed to point out that the instructions given on the facing sheet (herewith sent in original) of the above Government Order was intended to be applied only to the publication of the said Government Order in the Gazette and not to the printing of 500 spare copies which have ~~been~~ to be sent to the Revenue Commissioner and the Deputy Commissioners and which would not therefore be of any use without the two Appendices. In the circumstances I am to request you to have the appendices printed and ~~xxx~~ transmitted along with the printed copies of Government Order ~~which are herewith returned.~~

I have the honour to be,

Sir,

Your most obedient servant,

For General Secretary to Government.

TSS.

S.O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 6364-74—V. P. 29-29-14, dated 28th—31st March 1933.

Audit of Village Panchayet Accounts.

Issues a set of questions for the ——.

READ—

Rule 32 of the Rules issued under Notification No. L. 4346—L. B. 26-26-127, dated the 6th January 1927, laying down that the Comptroller shall, from time to time, issue such instructions as may be necessary for the proper auditing of the Village Panchayet Accounts.

2. Letter No. 15—L.A.D., dated the 6th August 1929, from the Comptroller, forwarding for approval, a set of instructions for audit of Village Panchayet Accounts, including a memo of a questionnaire to be answered by the Panchayet Inspectors.

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4. Un-official Note No. 240—Spl., dated 23rd January 1933 of the Comptroller, furnishing his remarks on the suggestions made by the Revenue Commissioner.

ORDER NO. L. 6364-74—V. P. 29-29-14, DATED BANGALORE, THE 28TH—31ST MARCH 1933.

Rule 33 of the Rules issued under Notification No. L. 4346—L. B. 26-26-127 dated 6th January 1927, lays down that the accounts of every Village Panchayet in a taluk shall be inspected and audited in detail at least once a year by the Inspector of Panchayets and prompt steps taken to rectify all irregularities and errors. The posts of Panchayet Inspectors having been abolished, this work has now devolved on the Revenue Inspectors in charge of hoblis, who will be the *ex-officio* Panchayet Inspectors. The Comptroller has now forwarded for approval, a set of instructions and a memo of questions to be adopted by these officers in checking and auditing the accounts of the Village Panchayets.

2. The necessity for the introduction and enforcement of a systematic audit of Village Panchayet accounts periodically is urgent. Owing to want of sufficient control and supervision at present over the work of these Panchayets, several of them have not yet maintained all the prescribed accounts in a complete form and arrears of taxes are also increasing, often necessitating their being written off the accounts. Government are accordingly pleased to approve of the proposals made by the Comptroller with the modifications suggested by the Revenue Commissioner, and to issue the following instructions for the guidance of the local officers in this behalf:—

(1) The Amildar or Deputy Amildar should draw up a programme in the month of July every year for ensuring the systematic inspection of the accounts of all the Village Panchayets in the Taluk or Sub-Taluk by the Revenue Inspectors in charge of hoblis, preference being given to Panchayets which handle large sums of money or are known to be unsatisfactory in their work or accounts. It should be borne in mind that every Village Panchayet should be inspected in detail at least once during a year.

(2) The Revenue Inspector should prepare the Notes of Inspection in the form of the questionnaire appended hereto (Appendix A). He should arrange to obtain replies and explanations of the Chairman as far as possible while he is in the village itself in respect of the irregularities noticed and set right the remediable defects immediately.

(3) He should forward a copy of his inspection notes to the Taluk Office within seven days after the audit.

(4) To watch the disposal of these inspection reports, a check register in the form appended (Appendix B) will be maintained in the Taluk Office. The Amildar or Deputy Amildar should invariably examine this register once a month to see that all the omissions and defects noticed are supplied

and set right or are satisfactorily settled. If in any Village Panchayet, material or serious irregularities are discovered during the audit, the Amildar or Deputy Amildar should submit immediately separate reports thereof to the Sub-Division Officers and Deputy Commissioners.

(5) The Deputy Commissioners and Sub-Division Officers will, during the inspection of the Taluk Offices, examine the Check Register with a view to see that the audit work is being carried on according to the programme fixed and that necessary action is being taken and pursued, to set right the irregularities discovered during audit.

(6) A paragraph showing the number of Village Panchayets audited in a year and the result of audit should be included in the Annual Administration Report on the working of the Village Panchayets.

3. The Superintendent, Government Printing, is requested to print, in consultation with the Revenue Commissioner, the forms of Inspection Notes and the Check Register and supply them to the Taluks on indents received from the Deputy Commissioners.

K. RANGA RAO,
Secretary to Government,
General Department.

To—The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Comptroller to Government.
The Superintendent Government Printing.

Exd.—C.K.

WD 2009—GPB—737—18-4-33

No. L. 6364-74—V. P. 29-29-14, dated 28th - 31st March 1933.

APPENDIX A.

MEMO OF INSTRUCTIONS FOR THE AUDIT OF VILLAGE PANCHAYET ACCOUNTS.

PRELIMINARY.

Under Para 33 of Government Notification No. L. 4346—L. B. 26-26-127, dated 6th January 1927, Inspectors of Village Panchayets are required to inspect and audit in detail, at least once a year, the accounts of each Panchayet in the Taluk or Taluks in their charge and take prompt steps in consultation with the Chairman to rectify irregularities and errors noticed during audit.

Inspectors should go through all the books of accounts registers, receipt books and other documents and note the result of the inspection against the questions noted below:—

Audit and inspection work consists of the following:—

1. Examination of the Proceedings of the Panchayet to see whether they are in accordance with the Regulation and Rules framed thereunder.

2. Examination of "Receipt portion" of the accounts with reference to the several sources of income.

3. Examination of the expenditure, due regard being paid to the legitimacy of the charge and proof of payment to parties.

4. Examination of the Cash Book (Day Book) with the aid of subsidiary registers and Counterfoil Receipt Books and Pass Books.

Inspecting officers must have with them:—

(1) the Village Panchayet Regulation,

(2) the Village Panchayet Rules and Standing Orders,

(3) Circular files, and

(4) Budget Estimates for the previous three years.

MEMORANDUM OF QUESTIONS AND ANSWERS.

Questions.	*Answers.*
1. (*a*) Name of the Village Panchayet. (*b*) Is it an individual village or a group of villages? If the latter, note the names of the villages so grouped together.	
2. Period of account examined.	
3. Name of the Inspecting Officer.	
4. Date of commencement.	
5. Date of completion.	
6. Name of Chairman and Secretary, (if any)	
7. Date of last inspection.	
8. Have all the irregularities and errors noticed in previous inspections been rectified? (NOTE.—An Inspection Minute Book should be kept in every Village Panchayet and items noticed in inspection reports should be entered along with the action taken thereon. This book should be scrutinized by the Inspecting Officer.)	
STOCK ACCOUNT OF RECEIPT BOOKS.	
9. (*a*) What is the balance of the Counterfoil Receipt books of different kinds on the date of examination? (to be noted in detail),	

Questions.	*Answers.*
(*b*) Are they in the custody of the Village Panchayet Chairman or Secretary?	
10. Are the Receipts, Issues and Balances in order and supported by invoices?	
11. Do the balances arrived at agree with the actual stock on hand at the time of examination? If there is difference, trace the cause for it.	

DAY BOOK AND PASS BOOK.

12. Is the Day Book in proper form and posted up to date?	
13. Is the Day Book added up and balanced at the end of each month and signed by the Chairman?	
14. Does the balance shown therein agree with the cash on hand with the Chairman and the balance given in the pass book of the Savings Bank, Society (Co-operative) or any other place where the Panchayet Fund is lodged?	
15. Is there any difference between the balance as shown in the Pass Book and that in the day book? If so, what is the difference? Note the action taken to get the difference adjusted.	
16. Are the receipts credited in full without being appropriated for expenditure?	
17. Where is the amount kept, *i.e.*, in the Savings Bank, Bank, Co-operative Society or any other place?	
18. What is the authority for placing the fund in any place other than Government Savings Bank?	
19. Was the unremitted balance of collections with the Chairman in excess of Rs. 100 at any time and if so, what is the reason?	
20. Are the entries relating to Receipts and Payments made with reference to Counterfoil Receipts and Registers, the Pass Book and the paid vouchers?	
21. Are the Day Book, Receipt Books, Pass Book, and vouchers placed before the monthly meetings of the Panchayets for approval?	
22. After approval by the Panchayet, is a copy of the Day Book signed by the Chairman sent to the Amildar of the Taluk on or before the 5th of each month? Is the copy certified as laid down in Rule 11 of Chapter III of the Village Panchayet Manual?	

PERMANENT ADVANCE.

23. What is the amount of Permanent Advance allowed to the Chairman?	
24. Is the expenditure incurred out of it recouped on or before the last day of each month? Is the amount held more than what is necessary?	

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Questions. *Answers.*

25. Is an acknowledgment of the Permanent advance held furnished by the Chairman in the month of July of each year and whenever there is a change of personnel?

BUDGETS.

26. See if there is a sanctioned budget of receipts and expenditure relating to the year under review.

27. Examine if the Budget estimates are sent to the Amildar on or before the 31st of March each year for sanction and if they are received back approved in time.

28. See whether the optional items provided for are approved by the Panchayet and whether the funds available are accumulated for carrying out permanent improvements to the village.

29. Note whether the estimated closing balance is not below one-sixth of the estimated normal income of the year.

30. Note if there are any items of expenditure incurred which are in excess of budget grants.

31. Are these excesses sanctioned by the Amildar?

EXAMINATION OF RECEIPTS.

32. Is a receipt issued for every sum received on account of the Panchayet?

33. Is the assessment first prepared for the levy of the prescribed taxes? When was it last revised?

34. Are the rates levied in excess of the scheduled rates?

35. Is the assessment levied on all who are not exempted from the tax?

36. Is the assessment list made available for inspection by the public?

37. Are all objections properly filed and disposed of and final demand noted in the assessment list and authenticated?

38. Who is doing the collection work? If the village officers have been entrusted with this work, are extracts of assessment lists sent to them regularly? Are copies of Khirdies received regularly from the shanbhogs and entries posted promptly in the Day Book and Assessment List?

39. Are the taxes recovered properly and receipts in the forms prescribed issued to the tax payers?

40. Examine the cases in which the payment of any tax, cess or rate levied is commuted into a contribution of labour? (This is based on the value of man's work for a day of 8 hours at not less than 6 annas and that of a woman or a boy at not less than four annas.)

41. Are notices of Demand issued and distress warrants executed regularly and promptly to the defaulters for the recovery of arrears?

Questions. *Answers.*

42. Is a Kulavar Bakipatti showing the opening balance, demand, collection, remission and writes off and balance prepared and agreed with the assessment list or demand register? (If not, have it prepared and reconciled?

43. What is the demand, collection, remission and balance of the previous account year? Indicate the salwar details for the balance outstanding. Give a list of items that have been time-barred for recovery by Departmental Agency under section 40(b) of the Village Panchayet Regulation. What action has been taken by the village panchayet for their recovery through Civil Courts or for their being written off the accounts?

44. Examine the lists relating to "Remission" and "Writes-off" of taxes levied and see that the powers of the village panchayets are being properly exercised and the entries are in order.

POUND ACCOUNTS.

45. Examine the Pound Register and see if the entries made are in order of admissions.

46. Check the admissions with the admission receipt books and releases with the release passes.

47. See whether the fines and feeding charges levied are in accordance with rules and Panchayet resolutions.

48. Are all sales of cattle admitted into the Pound given due publicity and are conducted in the most open and public manner possible?

49. Are the surplus proceeds left after adjusting fines and feeding charges brought on the deposit register?

50. Trace credits into the Day Book.

51. Are all amounts brought on to deposits credited to the Revenue Head, if not refunded to the rightful parties within three months from the date of sale?

52. Is a weekly shandy held within the panchayet area? If so, see if any portion of the fees levied in the shandy has been assigned to the panchayet and whether the amount due is recovered from the District Board?

52A. If any cattle fair is organised in the panchayet area, see if the quota, if any, due to the panchayet is recovered from the District Board.

53. See if "Amarayi" was purchased by the village panchayet and if so, note the amount paid to Government and the amount realised by sale of the produce.

54. Examine if any land was granted free of cost to the panchayet under the Darkhast rules. What is the extent of the land so granted and what is the annual assessment paid on this account? What is the amount realised by sale of produce grown thereon?

55. Examine the other sources of income such as sales of manure, lands, etc.,

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Questions. *Answers.*

with reference to the sale records tracing at the same time the credits into the Day Book.

EXPENDITURE.

56. See whether the amounts required for expenditure are drawn from the Treasury after the expenditure is approved by the panchayet whenever its sanction is necessary.

57. See whether a voucher is invariably taken from the payee for each payment made.

58. Examine the vouchers with the Day Book and see if they are serially numbered and filed in order.

NOTE.—All vouchers should be filed in the Panchayet and not in the Taluk Office.

59. Examine if there is proper sanction, for the establishment, if any, entertained and see if proper acquittances are taken in each case. See whether the thumb marks are attested by the Chairman.

60. See if the remunerations, if any, paid to the Secretary, the Shanbhog and the Patel, the commission paid to the pound keeper and the stationery allowance allowed to the village officers are in accordance with the prescribed rules.

PUBLIC WORKS (ORDINARY).

61. Is there a properly sanctioned estimate available for each work undertaken, whether "New" or "Repair"?

62. If in the case of any work costing not more than Rs. 200 an estimate is not sanctioned, is there a resolution of the Panchayet dispensing with its preparation and is a copy thereof sent to the Amildar forthwith?

63. Is there an up-to-date copy of the schedule of rates received from the Deputy Commissioner?

64. Check the bills and see if the rates paid are in accordance with those shown in the sanctioned estimates.

65. Are works which do not require special skill and which are not estimated to cost more than Rs. 100 carried out generally by contract?

66. In the case of works done by daily labour, see if the nominal roll is written up daily by the Chairman or Secretary.

66A. Is a deed of agreement on a sufficiently stamped paper taken for every work given on contract and costing over Rs. 20?

67. Is preference given to incomplete works not abandoned over new works?

68. Have works been properly measured and billed for and paid without delay? See if the works executed are paid for from the permanent advances as often as is necessary?

Questions.	*Answers.*
69. Is a register of works in Form 8 maintained and the entries made therein properly ?	

DRINKING WATER WELLS AND OTHER IMPROVEMENT WORKS.

70. Examine the estimates and work bills in the same way as other ordinary works.

71. Are contributions received from Government or District Fund credited to the Day Book and entered in the register of works against the works concerned ? What is the amount of such grant remaining unspent by the Village Panchayet on specified works and what reasons are given for not carrying out the works or utilising the grant ?

ACQUISITION OF LANDS.

72. What is the extent of land acquired and the amount paid from the Panchayet Funds for it inclusive of the amount, if any, advanced by Government ?

73. What is the purpose for which the land is acquired ?

74. If for extension of House sites, what is the total expenditure incurred for the formation of sites ?

75. See if the sites have been demarcated and the number and dimension of each entered in a register.

76. Does the total value realised by sale cover the total expenditure incurred ?

77. What is the net gain or loss ?

78. Is a register kept to note the advance drawn from Government and the amounts repaid on the account ?

79. What is the amount of advance, if any, given by Government for village extension and when ? What amount has been repaid by the Village Panchayet ?

80. Are there any sites within the jurisidiction of the Village Panchayet acquired at Government cost ? Are the realisations of such sites credited under Land Revenue ? If they are credited to the Village Panchayet Funds, examine the authority therefor.

81. Examine the Register of property, if any, kept by the Village Panchayet.

82. Is the system of weekly labour in vogue in the Village Panchayet ? Examine the progress made and note whether the system is working regularly.

83. Any other discrepancy noticed may be specially mentioned.

DEPOSITS.

84. Is a register of Deposits in Form 6 opened and are such of the items that cannot be credited to the Revenue Head of account brought on the register ?

Questions.	*Answers.*
85. Trace the refund or adjustment of items of deposits both in the register and the Day Book.	
86. Are proper securities obtained from persons handling the Panchayet Funds and agreements executed in proper form ?	

GENERAL.

87. See whether the rules issued under Notification No. L. 3606—L. B. 26-26-101, dated 3rd December 1926, in respect of the conduct of business at meetings of the Panchayet are observed.

88. Are the accounts and books maintained neatly ?

89. Are you satisfied as a result of your audit that the Panchayet exercises proper care and economy in the expenditure of the Funds?

90. Have rules 28 and 29 issued under Notification No. L. 3606—L. B. 26-26-101, dated 3rd December 1926, been complied with in respect of sale, gift, mortgage, exchange or lease of immovable property vested in or belonging to the Panchayet ?

91. Does the Panchayet maintain a Stock Register of furniture, lights, tools, etc., in its possession ? Has the stock been checked and if so, with what result ?

92. What is the financial position of the Panchayet ? If it is not sound, suggest remedies. Fill in the summary in the next page.

Inspecting Officer.

STATION.....

DATE.....

APPENDIX B.

Check Register of Audit Notes of Village Panchayets.

Serial No.	Name of the Panchayet	Name of the Panchayet Inspector	Period of audit	Date of commencement of audit	Date of completion of audit	Date on which the audit note was issued to the Chairman of Village Panchayet	Date on which it was transmitted to the Amildar	Particulars of serious irregularities observed	Action taken to remedy them and to finally dispose of the Audit Notes
1	2	3	4	5	6	7	8	9	10

W D 2009—GPB—737—5-5-33.

Appendix F G—1]

SUBJECT .....

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Section V P

File No. 29-29

Serial No. 15

Diary No. of letter replied to .....

No. L. 7789-90

To, The Revenue Commissioner in Mysore

The Comptroller to Govt

General and Revenue Secretariat

( )

the *193*

Sir. I am directed to invite reference ~~with reference to the~~ G.O.

Date of issue 27/5/33

No. L 6364-74/V P 29-29-16.

dated the 28/31. 3. 1933 issuing

Signed by Mr C. Chowdiah

a set of questions for the Audit

of Village Panchayat Accounts

and

I am directed to request you to

state

be so good as to see whether

consider

the form of questions, which appears

to be very elaborate, cannot

be simplified. ~~and report~~

to suggest

If possible a simpler set of

List of enclosures .....

Your views for the information of

Questions ~~in this connection~~

Govt

Copied by 28/5/33

Examined by .....

Mr Lee proposed, so that it might be possible for the Revenue Inspectors in charge of taluks to complete the audit of all the village panchayats in their charge once a year, the period to be mentioned in the said part

Shareef

14/5

For Secy to Govt

27/5

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L. 7789-90

Dated, Bangalore, 26th May 1933.

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

Sir,

I am directed to invite reference to Government Order No.L.6364-74/V.P.29-29-14 dated the 28th/31st March 1933 issuing a set of questions for the Audit of Village Panchayet Accounts and to request you to be so good as to consider whether the form of questions, which appears to be very elaborate, cannot be simplified. If possible, a simpler set of questions may be proposed, so that it might be possible for the Revenue Inspectors in charge of hoblis to complete the audit of all the Village Panchayets in their charge once a year as directed in the said Government Order.

I have the honour to be,
Sir,
Your most obedient servant,

for General Secretary to Government.

MG.2.